JANUARY 3, 1949.

Per Curiam Decision.

No. 413. GEORGIA RAIL ROAD & BANKING CO. *v.* MUSGROVE, STATE REVENUE COMMISSIONER. Appeal from the Supreme Court of Georgia. *Per Curiam:* Redwine substituted for Musgrove as appellee. The motion to dismiss is granted and the appeal is dismissed for the reason that the judgment of the court below is based upon a non-federal ground adequate to support it. MR. JUSTICE JACKSON is of the opinion that probable jurisdiction should be noted. *James E. Harper, W. Inman Curry* and *Rembert Marshall* for appellant. *Eugene Cook*, Attorney General of Georgia, *Claude Shaw*, Deputy Assistant Attorney General, and *Victor Davidson* for appellee. Reported below: 204 Ga. 139, 49 S. E. 2d 26.

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